



U.S. Department of Commerce
BUREAU OF THE CENSUS

Quarterly Summary of Federal, State, and Local Tax Revenue

JULY-SEPTEMBER 1990

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Tax collections of Federal, State, and local governments totaled \$1,129.8 billion during the 12 months ending September 1990, an increase of 3.7 percent from the amount collected during the 12 months ending September 1989. Federal tax collections were \$632.0 billion, up 2.6 percent during this period. State tax collections totaled \$300.9 billion, up 3.8 percent this period, and local government taxes amounted to \$197.0 billion, an increase of 7.0 percent. The table below provides a summary by type of tax for the 12 month periods ending September 1990 and September 1989.

During the third quarter of calendar year 1990, collections of Federal, State, and local taxes amounted to \$270.2 billion. Compared to the corresponding quarter of 1989, this is an increase of \$7.6 billion or 2.9 percent.

National totals, Federal, State, and local are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed

property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

Table 5 contains State-by-State detail on State tax collections in total and for seven major tax categories.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the third quarter of 1990 these Federal "taxes" amounted to \$92.2 billion. (See appendix B.) Included, however, are all receipts

Table A. Twelve-Month Federal, State, and Local Tax Collections: September 1990 and 1989

(Because of rounding, detail may not add to totals)

Type of tax	Amount, 12 months ending September— (million dollars)		Percent change
	1990	1989	
Total	\$1,129,833	\$1,089,818	3.7
Individual income	571,905	546,002	4.7
Corporation net income	116,878	129,305	-9.6
Property	153,513	140,823	9.0
Customs, general sales and gross receipts	139,435	134,447	3.7
Motor fuel	33,190	33,198	-
Tobacco product sales	10,085	9,639	4.6
Alcoholic beverage sales	9,282	9,223	.6
All other	95,545	87,181	9.6

from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 3. The remaining 4 percent (making up 11 percent of the local government total, and representing about two-fifths of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports *State Government Tax Collections: 1989* and *State Government Finances in 1989*. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Government Finances: 1988-89*.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from the Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Beginning with the third quarter of 1988, property tax collections as shown in table 3 are estimated based upon information from a revised stratified sample panel containing 530 counties or county-type areas which are served altogether by approximately 5,900 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 67 percent of them. Sampling variation was calculated for the property tax data developed from a sample survey covering 1982. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than ± 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning these data, contact Gerard Keffer, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-5356).

**Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax:
Third Quarter 1990 and Prior Periods**

(Million dollars. Because of rounding, detail may not add to total)

Period	Total	Level of tax-imposing government		Type of tax							
		Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other
QUARTER											
1990											
3rd quarter	270,157	155,118	115,039	140,541	26,052	33,733	34,657	8,584	2,725	2,182	21,683
2nd quarter	329,358	200,774	128,584	176,617	41,654	31,215	35,376	8,089	2,481	2,523	31,403
1st quarter.....	258,406	130,656	127,750	124,357	22,468	40,652	35,944	8,209	2,311	2,095	22,370
1989											
4th quarter	271,912	145,471	126,441	130,390	26,704	47,913	33,458	8,308	2,568	2,482	20,089
3rd quarter	262,545	150,917	111,628	134,324	29,230	33,023	33,217	8,277	2,400	2,266	19,808
2nd quarter	325,692	200,149	125,543	173,888	46,460	28,681	36,324	7,962	2,567	2,336	27,474
1st quarter.....	240,548	121,601	118,947	115,175	22,683	36,791	32,815	8,252	2,119	2,124	20,589
1988											
4th quarter	261,033	143,186	117,847	122,615	30,932	42,328	32,091	8,707	2,553	2,497	19,310
3rd quarter	243,136	141,943	101,193	119,974	28,639	28,823	31,267	8,327	2,193	2,698	21,215
2nd quarter	279,542	168,310	111,232	142,802	40,425	25,899	32,080	7,588	2,566	2,237	25,945
1st quarter.....	230,774	121,364	109,410	112,581	23,011	33,011	30,594	7,285	2,276	2,027	19,989
1987											
4th quarter	244,225	130,983	113,242	115,311	26,180	41,826	29,707	7,527	2,508	2,226	18,940
3rd quarter	233,502	139,294	94,208	118,370	29,194	26,392	28,423	7,490	2,756	2,575	18,302
2nd quarter	267,750	162,845	104,905	146,956	31,622	23,913	29,462	7,073	2,426	2,332	23,966
1st quarter.....	217,026	115,891	101,135	103,955	23,202	31,172	27,228	6,726	2,301	2,425	20,017
1986											
4th quarter	227,159	121,370	105,789	108,207	23,080	39,753	26,701	7,006	2,286	2,230	17,896
3rd quarter	212,949	125,246	87,703	112,444	20,277	25,033	26,538	6,883	2,595	2,211	16,968
2nd quarter	223,086	127,058	96,028	112,377	27,680	23,286	26,967	6,958	2,378	2,420	21,020
1st quarter.....	200,387	106,444	93,943	98,166	16,606	28,455	26,213	6,455	2,340	2,335	19,817
12 MONTHS ENDING											
September 1990	1,129,833	632,019	497,814	571,905	116,878	153,513	139,435	33,190	10,085	9,282	95,545
June 1990	1,122,221	627,818	494,403	565,688	120,056	152,803	137,995	32,883	9,760	9,366	93,670
March 1990	1,118,555	627,193	491,362	562,959	124,862	150,269	138,943	32,756	9,846	9,179	89,741
December 1989	1,100,697	618,138	482,559	553,777	125,077	146,408	135,814	32,799	9,654	9,208	87,960
September 1989	1,089,818	615,853	473,965	546,002	129,305	140,823	134,447	33,198	9,639	9,223	87,181
June 1989	1,070,409	606,879	463,530	531,652	128,714	136,623	132,497	33,248	9,432	9,655	88,588
March 1989	1,024,259	575,040	449,219	500,566	122,679	133,841	128,253	32,874	9,431	9,556	87,059
December 1988	1,014,485	574,803	439,682	497,972	123,007	130,061	126,032	31,907	9,588	9,459	86,459
September 1988	997,677	562,600	435,077	490,668	118,255	129,559	123,648	30,727	9,543	9,188	86,089
June 1988	988,043	559,951	428,092	489,064	118,810	127,128	120,804	29,890	10,106	9,065	83,176
March 1988	976,251	554,486	421,765	493,218	110,007	125,142	118,186	29,375	9,966	9,160	81,197
December 1987	962,503	549,013	413,490	484,592	110,198	123,303	114,820	28,816	9,991	9,558	81,225
September 1987	945,437	539,400	406,037	477,488	107,098	121,230	111,814	28,295	9,769	9,562	80,181
June 1987	924,884	525,352	399,532	471,562	98,181	119,871	109,929	27,688	9,608	9,198	78,847
March 1987	880,220	489,565	390,655	436,983	94,239	119,244	107,434	27,573	9,560	9,286	75,901
December 1986	863,581	480,118	383,463	431,194	87,643	116,527	106,419	27,302	9,599	9,196	75,701
September 1986	847,623	471,898	375,725	423,955	83,432	113,324	105,135	26,496	9,318	8,926	77,037
June 1986	833,572	462,171	371,401	415,387	81,067	112,156	102,929	26,016	9,126	9,140	77,751
March 1986	828,468	462,162	366,306	413,068	80,942	110,460	100,925	25,536	8,825	8,812	79,900

Note: Property tax data for the period September 1988 to June 1990 have been revised to reflect corrections submitted by survey participants. This has resulted in changes to the totals previously published for these quarters.

QUARTERLY TAX REPORT

Table 2. Federal Government Tax Revenue, by Type of Tax: Third Quarter 1990 and Prior Periods
(Million dollars. Because of rounding, detail may not add to total)

Period	Total	Individual income	Corporation net income	Custom duties ¹	Motor fuels	Tobacco product sales	Alcoholic beverages ²	Public utilities	Other selective sales or gross receipts	Death and gift	All other
QUARTER											
1990											
3rd quarter	155,118	116,388	21,009	4,434	3,353	1,194	1,290	1,529	1,672	2,682	1,567
2nd quarter	200,774	145,481	33,501	4,060	2,929	980	1,617	1,531	1,672	2,682	1,567
1st quarter	130,656	98,048	17,004	4,093	3,303	946	1,225	1,497	1,068	2,237	1,235
1989											
4th quarter	145,471	107,325	21,993	4,236	3,408	1,148	1,621	1,704	1,072	2,378	586
3rd quarter	150,917	111,341	24,121	3,835	3,332	973	1,429	1,593	1,397	2,073	823
2nd quarter	200,149	143,745	37,185	4,270	3,022	1,164	1,445	1,578	³ 2,300	2,676	2,764
1st quarter	121,601	89,823	16,589	4,140	3,897	³ 864	1,295	1,749	³ 452	1,908	³ 884
1988											
4th quarter	143,186	100,781	25,396	4,205	4,121	1,289	1,641	1,470	1,066	2,088	1,129
3rd quarter	141,943	99,374	23,628	4,431	3,679	964	1,890	1,506	2,412	1,967	2,092
2nd quarter	168,310	118,296	31,986	3,916	3,015	1,264	1,360	1,571	2,006	2,143	2,753
1st quarter	121,364	89,506	17,311	4,021	3,051	1,070	1,200	1,098	1,121	1,719	1,267
1987											
4th quarter	130,983	94,005	21,270	3,949	3,131	1,225	1,380	1,526	1,818	1,765	914
3rd quarter	139,294	98,571	24,429	4,092	3,066	1,500	1,688	1,337	951	1,845	1,815
2nd quarter	162,845	121,646	24,006	4,122	2,892	1,207	1,443	1,316	1,632	2,043	2,538
1st quarter	115,891	83,511	17,510	3,431	2,947	1,184	1,613	1,332	846	1,775	1,742
1986											
4th quarter	121,370	88,829	17,981	3,493	3,047	1,046	1,391	1,450	1,397	1,830	906
3rd quarter	125,246	94,327	15,897	3,835	2,819	1,379	1,387	1,261	1,129	1,819	1,393
2nd quarter	127,058	91,350	20,831	3,313	3,302	1,166	1,535	1,213	940	1,880	1,528
1st quarter	106,444	79,959	11,558	3,106	2,956	1,246	1,565	1,299	1,107	1,607	2,041
12 MONTHS ENDING											
September 1990	632,019	467,242	93,507	16,823	12,993	4,268	5,753	6,261	7,495	11,501	6,176
June 1990	627,818	462,195	96,619	16,224	12,972	4,047	5,892	6,325	7,220	10,892	5,432
March 1990	627,193	460,459	100,303	16,434	13,065	4,231	5,720	6,372	5,837	9,364	5,408
December 1989	618,138	452,234	99,888	16,481	13,659	4,149	5,790	6,624	5,221	9,035	5,057
September 1989	615,853	445,690	103,291	16,450	14,372	4,290	5,810	6,390	5,215	8,745	5,600
June 1989	606,879	433,723	102,798	17,046	14,719	4,281	6,271	6,303	6,230	8,639	6,869
March 1989	575,040	408,274	97,599	16,692	14,712	4,381	6,186	6,296	5,936	8,106	6,858
December 1988	574,803	407,957	98,321	16,573	13,866	4,587	6,091	5,645	6,605	7,917	7,241
September 1988	562,600	401,181	94,195	16,317	12,876	4,523	5,830	5,701	7,357	7,594	7,026
June 1988	559,951	400,378	94,996	15,978	12,263	5,059	5,628	5,532	5,896	7,472	6,749
March 1988	554,486	403,728	87,016	16,184	12,140	5,002	5,711	5,277	5,522	7,372	6,534
December 1987	549,013	397,733	87,215	15,594	12,036	5,116	6,124	5,511	5,247	7,428	7,009
September 1987	539,400	392,557	83,926	15,138	11,952	4,937	6,135	5,435	4,826	7,493	7,001
June 1987	525,352	388,313	75,394	14,881	11,705	4,816	5,834	5,359	5,004	7,467	6,579
March 1987	489,565	358,017	72,219	14,072	12,115	4,775	5,926	5,256	4,312	7,304	5,569
December 1986	480,118	354,465	66,267	13,747	12,124	4,837	5,878	5,223	4,573	7,136	5,868
September 1986	471,898	348,959	63,144	13,420	11,641	4,608	5,601	5,047	6,727	6,957	5,794
June 1986	462,171	341,228	61,166	12,824	11,572	4,469	5,823	5,013	8,351	6,810	4,915
March 1986	462,162	339,855	61,208	12,416	11,321	4,218	5,519	5,132	9,887	6,595	6,011

¹Actual U.S. Customs plus an estimated amount from Puerto Rico.

²Excludes occupation taxes.

³Reflects change in timing.

Note: Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Third Quarter 1990 and Prior Periods

(Million dollars. Because of rounding, detail may not add to total)

Period	Total	Level of tax-imposing government		Type of tax								
		State	Local	Individual income ¹	Corporation net income ¹	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	All other
QUARTER												
1990												
3rd quarter	115,039	70,662	44,377	24,153	5,043	33,733	30,223	5,231	1,531	892	2,628	11,605
2nd quarter	128,584	86,189	42,395	31,136	8,153	31,215	31,316	5,160	1,501	906	3,311	15,886
1st quarter	127,750	75,800	51,950	26,309	5,464	40,652	31,851	4,906	1,365	870	3,017	13,316
1989												
4th quarter	126,441	68,210	58,231	23,065	4,711	47,913	29,222	4,900	1,420	861	2,485	11,864
3rd quarter	111,628	68,074	43,554	22,983	5,109	33,023	29,382	4,945	1,427	837	2,510	11,412
2nd quarter	125,543	84,204	41,339	30,143	9,275	28,681	32,054	4,940	1,403	891	3,142	15,014
1st quarter.	118,947	71,862	47,085	25,352	6,094	36,791	28,675	4,355	1,255	829	2,806	12,790
1988												
4th quarter.	117,847	65,812	52,035	21,834	5,536	42,328	27,886	4,586	1,264	856	2,304	11,253
3rd quarter	101,193	62,681	38,512	20,600	5,011	28,823	26,836	4,648	1,229	808	2,400	10,838
2nd quarter	111,232	75,143	36,089	24,506	8,439	25,899	28,164	4,573	1,302	877	2,910	14,562
1st quarter.	109,410	65,947	43,463	23,075	5,700	33,011	26,573	4,234	1,206	827	2,632	12,152
1987												
4th quarter.	113,242	62,248	50,994	21,306	4,910	41,826	25,758	4,396	1,283	846	2,215	10,702
3rd quarter	94,208	59,059	35,149	19,799	4,765	26,392	24,331	4,424	1,256	887	2,294	10,060
2nd quarter	104,905	72,395	32,510	25,310	7,616	23,913	25,340	4,181	1,219	889	2,708	13,729
1st quarter.	101,135	62,234	38,901	20,444	5,692	31,172	23,797	3,779	1,117	812	2,489	11,833
1986												
4th quarter.	105,789	58,055	47,734	19,378	5,099	39,753	23,208	3,959	1,240	839	2,108	10,205
3rd quarter	87,703	54,834	32,869	18,117	4,380	25,033	22,703	4,064	1,216	824	2,048	9,318
2nd quarter	96,028	64,636	31,392	21,027	6,849	23,286	23,654	3,656	1,212	885	2,515	12,944
1st quarter.	93,943	57,248	36,695	18,207	5,048	28,455	23,107	3,499	1,094	770	2,325	11,438
12 MONTHS ENDING												
September 1990.	497,814	300,861	196,953	104,663	23,371	153,513	122,612	20,197	5,817	3,529	11,441	52,671
June 1990.	494,403	298,273	196,130	103,493	23,437	152,803	121,771	19,911	5,713	3,474	11,323	52,478
March 1990.	491,362	296,288	195,074	102,500	24,559	150,269	122,509	19,691	5,615	3,459	11,154	51,606
December 1989.	482,559	292,350	190,209	101,543	25,189	146,408	119,333	19,140	5,505	3,418	10,943	51,080
September 1989.	473,965	289,952	184,013	100,312	26,014	140,823	117,997	18,826	5,349	3,413	10,762	50,469
June 1989.	463,530	284,559	178,971	97,929	25,916	136,623	115,451	18,529	5,151	3,384	10,652	49,895
March 1989	449,219	275,498	173,721	92,292	25,080	133,841	111,561	18,162	5,050	3,370	10,420	49,433
December 1988.	439,682	269,583	170,099	90,015	24,686	130,061	109,459	18,041	5,001	3,368	10,246	48,805
September 1988	435,077	266,019	169,058	89,487	24,060	129,559	107,331	17,851	5,020	3,358	10,157	48,254
June 1988.	428,092	262,397	165,695	88,686	23,814	127,128	104,826	17,627	5,047	3,437	10,051	47,476
March 1988	421,765	259,649	162,116	89,490	22,991	125,142	102,002	17,235	4,964	3,449	9,849	46,643
December 1987.	413,490	255,936	157,554	86,859	22,983	123,303	99,226	16,780	4,875	3,434	9,706	46,324
September 1987	406,037	251,743	154,294	84,931	23,172	121,230	96,676	16,343	4,832	3,427	9,599	45,827
June 1987.	399,532	247,518	152,014	83,249	22,787	119,871	95,048	15,983	4,792	3,364	9,353	45,085
March 1987	390,655	239,759	150,896	78,966	22,020	119,244	93,362	15,458	4,785	3,360	9,160	44,300
December 1986.	383,463	234,773	148,690	76,729	21,376	116,527	92,672	15,178	4,762	3,318	8,996	43,905
September 1986	375,725	230,809	144,916	74,996	20,288	113,324	91,715	14,855	4,710	3,325	8,815	43,697
June 1986.	371,401	228,184	143,217	74,159	19,901	112,156	90,105	14,444	4,657	3,317	8,708	43,954
March 1986	366,306	225,680	140,626	73,213	19,734	110,460	88,509	14,215	4,607	3,293	8,597	43,678

¹Local government collections are included with "Individual income," except for New York City, NY and Washington, DC.

Note: Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1988-89. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

Note: Property tax data for the period September 1988 to June 1990 have been revised to reflect corrections submitted by survey participants. This has resulted in changes to the totals previously published for these quarters.

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending September 1990 and Prior Periods
(Million dollars)

Area	Area population, 1988 ¹	Collections, 12 months ending September			Area	Area population, 1988 ¹	Collections, 12 months ending September		
		1990	1989	Percent change			1990	1989	Percent change
ALABAMA									
Jefferson County	679,100	200.4	189.3	5.8	GEORGIA				
Mobile County	389,200	73.0	70.2	3.9	Cobb County	425,300	256.4	237.4	8.0
ARIZONA									
Maricopa County	2,029,500	1,438.9	1,271.3	13.2	De Kalb County	544,700	407.4	375.2	8.6
Pima County	636,000	451.0	387.3	16.5	Fulton County	640,800	706.3	671.2	5.2
ARKANSAS									
Pulaski County	356,900	121.5	113.7	6.9	HAWAII				
ILLINOIS									
Cook County	5,284,300	4,807.6	4,667.8	3.0	Honolulu County	838,500	326.1	285.4	14.3
Du Page County	760,800	852.9	776.1	9.9	INDIANA				
Kane County	316,800	228.5	197.3	15.8	Allen County	303,900	160.8	151.2	6.3
Lake County	495,300	542.4	465.0	16.6	Lake County	487,900	367.8	322.6	14.0
Madison County	252,300	148.1	(NA)	(NA)	Marion County	791,900	(NA)	(NA)	(NA)
St. Clair County	269,700	132.6	99.3	33.6	IOWA				
Will County	346,700	268.8	241.0	11.5	Polk County	324,700	254.7	224.2	13.6
Winnebago County	252,100	131.7	123.6	6.6	KANSAS				
INDIANA									
Allen County	303,900	160.8	151.2	6.3	Johnson County	345,700	360.0	321.7	11.9
Lake County	487,900	367.8	322.6	14.0	Sedgwick County	402,100	237.7	270.1	-12.0
Marion County	791,900	(NA)	(NA)	(NA)	KENTUCKY				
IOWA									
Polk County	324,700	254.7	224.2	13.6	Jefferson County	675,800	236.4	218.0	8.4
KANSAS									
Johnson County	345,700	360.0	321.7	11.9	LOUISIANA				
Sedgwick County	402,100	237.7	270.1	-12.0	Caddo Parish	268,700	96.9	92.6	4.7
KENTUCKY									
Jefferson County	675,800	236.4	218.0	8.4	East Baton Rouge Parish	384,300	94.0	93.7	.3
LOUISIANA									
Caddo Parish	268,700	96.9	92.6	4.7	Jefferson Parish	471,400	136.6	120.9	12.9
East Baton Rouge Parish	384,300	94.0	93.7	.3	Orleans Parish	531,700	(NA)	193.6	(NA)
Jefferson Parish	471,400	136.6	120.9	12.9	MARYLAND				
Orleans Parish	531,700	(NA)	193.6	(NA)	Anne Arundel County	417,600	243.6	238.0	2.4
MARYLAND									
Anne Arundel County	417,600	243.6	238.0	2.4	Baltimore County	689,300	369.6	357.8	3.3
Baltimore County	689,300	369.6	357.8	3.3	Baltimore City	751,400	431.1	404.3	6.6
Baltimore City	751,400	431.1	404.3	6.6	Montgomery County	704,900	702.2	574.1	22.3
Montgomery County	704,900	702.2	574.1	22.3	Prince George's County	701,000	426.0	397.6	7.1
Prince George's County	701,000	426.0	397.6	7.1	MASSACHUSETTS				
MASSACHUSETTS									
Bristol County	483,000	251.3	238.7	5.3	Bristol County	483,000	251.3	238.7	5.3
Essex County	654,200	535.1	461.4	16.0	Essex County	654,200	535.1	461.4	16.0
Hampden County	449,900	236.0	230.9	2.2	Hampden County	449,900	236.0	230.9	2.2
Middlesex County	1,373,600	1,257.2	1,163.9	8.0	Middlesex County	1,373,600	1,257.2	1,163.9	8.0
Norfolk County	610,200	546.5	478.0	14.3	Norfolk County	610,200	546.5	478.0	14.3
Plymouth County	430,900	286.3	287.1	-.3	Plymouth County	430,900	286.3	287.1	-.3
Suffolk County	666,700	596.9	560.0	6.6	Suffolk County	666,700	596.9	560.0	6.6
Worcester County	675,400	363.1	336.9	7.8	Worcester County	675,400	363.1	336.9	7.8
MICHIGAN									
Genesee County	430,700	321.0	316.9	1.3	Genesee County	430,700	321.0	316.9	1.3
Ingham County	276,300	233.2	218.0	6.9	Ingham County	276,300	233.2	218.0	6.9
Kent County	484,600	368.6	364.6	1.1	Kent County	484,600	368.6	364.6	1.1
Macomb County	706,900	592.8	582.7	1.7	Macomb County	706,900	592.8	582.7	1.7
Oakland County	1,052,500	1,370.1	1,227.7	11.6	Oakland County	1,052,500	1,370.1	1,227.7	11.6
Washtenaw County	267,800	280.6	261.5	7.3	Washtenaw County	267,800	280.6	261.5	7.3
Wayne County	2,122,800	1,622.6	1,470.6	10.3	Wayne County	2,122,800	1,622.6	1,470.6	10.3

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending September 1990 and Prior Periods—Continued

(Million dollars)

Area	Area population, 1988 ¹	Collections, 12 months ending September			Area	Area population, 1988 ¹	Collections, 12 months ending September		
		1990	1989	Percent change			1990	1989	Percent change
MINNESOTA					OHIO—Continued				
Dakota County	253,400	(NA)	(NA)	(NA)	Lucas County	466,300	284.8	272.1	4.7
Hennepin County	1,008,800	1,211.6	1,119.3	8.2	Mahoning County	271,900	111.3	102.6	8.6
Ramsey County	478,900	418.0	390.8	7.0	Montgomery County	574,700	332.0	(NA)	(NA)
MISSISSIPPI					Stark County	374,500	162.8	151.7	7.3
Hinds County	253,200	124.5	(NA)	(NA)	Summit County	514,000	(NA)	285.0	(NA)
MISSOURI					OKLAHOMA				
Jackson County	644,700	300.5	263.3	14.1	Oklahoma County	613,600	205.3	201.1	2.1
St. Louis County	1,008,800	674.3	629.4	7.1	Tulsa County	517,300	194.2	187.8	3.4
St. Louis City	403,400	153.8	128.3	19.9	OREGON				
NEBRASKA					Clackamas County	270,900	(NA)	(NA)	(NA)
Douglas County	419,400	317.3	313.0	1.4	Lane County	270,100	230.6	214.5	7.5
NEVADA					Multnomah County	563,700	630.5	578.3	9.0
Clark County	631,300	(NA)	209.7	(NA)	Washington County	292,800	295.6	286.5	3.2
NEW HAMPSHIRE					PENNSYLVANIA				
Hillsborough County	332,200	358.6	330.6	8.5	Allegheny County	1,354,300	1,060.2	872.3	21.5
NEW JERSEY					Berks County	329,100	140.8	121.0	16.3
Bergen County	829,500	1,261.7	1,068.1	18.1	Bucks County	543,600	399.6	369.6	8.1
Burlington County	397,600	352.1	304.0	15.8	Chester County	366,500	119.3	100.3	19.0
Camden County	502,200	463.8	405.0	14.5	Delaware County	556,900	255.4	274.0	-6.8
Essex County	838,900	688.8	751.5	-8.3	Erie County	277,000	139.1	142.3	-2.3
Hudson County	542,200	518.8	495.0	4.8	Lancaster County	414,100	90.4	90.4	-1.1
Mercer County	331,000	348.5	315.3	10.5	Lehigh County	288,700	186.4	163.3	14.2
Middlesex County	651,700	829.8	732.3	13.3	Luzerne County	331,500	106.0	94.9	11.7
Monmouth County	558,800	742.4	646.6	14.8	Montgomery County	687,500	485.7	398.4	21.9
Morris County	420,700	624.4	557.2	12.1	Philadelphia County	1,647,000	652.5	597.5	9.2
Ocean County	410,700	531.0	469.6	13.1	Westmoreland County	378,700	151.7	161.8	-6.2
Passaic County	462,800	483.5	433.1	11.6	York County	336,100	132.9	121.4	9.5
Union County	499,900	617.7	544.2	13.5	RHODE ISLAND				
NEW MEXICO					Providence County	595,100	457.9	411.3	11.3
Bernalillo County	493,100	152.0	144.1	5.5	SOUTH CAROLINA				
NEW YORK					Charleston County	302,200	165.5	145.6	13.7
Albany County	282,300	229.2	205.7	11.4	Greenville County	315,000	160.6	144.0	11.5
Dutchess County	262,200	244.2	260.8	-6.4	Richland County	285,900	149.1	146.2	2.0
Erie County	958,700	773.7	739.6	4.6	TENNESSEE				
Monroe County	700,300	670.7	633.5	5.9	Davidson County	507,300	260.6	249.0	4.7
Nassau County	1,318,100	2,240.8	2,355.0	-4.8	Hamilton County	291,800	140.5	134.4	4.6
New York City	7,352,700	6,904.8	6,193.4	11.5	Knox County	331,000	122.8	119.2	3.1
Onondaga County	461,500	442.8	395.9	11.9	Shelby County	819,800	345.6	298.2	15.9
Orange County	293,500	280.4	253.9	10.4	TEXAS				
Rockland County	265,800	359.7	308.0	16.8	Bexar County	1,211,700	649.3	606.7	7.0
Suffolk County	1,320,800	2,088.1	2,031.9	2.8	Cameron County	264,000	67.7	(NA)	(NA)
Westchester County	864,800	1500.3	1318.4	13.8	Dallas County	1,854,700	1,719.6	1,556.8	10.5
NORTH CAROLINA					El Paso County	585,900	237.7	193.6	22.8
Cumberland County	255,700	67.6	66.8	1.3	Harris County	2,786,700	2,183.9	1,857.1	17.6
Forsyth County	266,300	125.9	(NA)	(NA)	Hidalgo County	387,900	105.0	103.5	1.4
Guilford County	336,800	178.0	168.8	5.4	Nueces County	297,900	195.6	179.5	9.0
Mecklenburg County	475,900	316.2	276.9	14.2	Tarrant County	1,128,600	465.2	533.7	-12.8
Wake County	388,100	236.6	205.6	15.1	Travis County	556,300	434.5	416.6	4.3
OHIO					UTAH				
Butler County	279,700	135.7	125.9	7.8	Salt Lake County	720,000	362.3	351.0	3.2
Cuyahoga County	1,430,800	959.7	976.8	-1.8	VIRGINIA				
Franklin County	938,100	(NA)	649.0	(NA)	Fairfax County	770,200	956.7	834.0	14.7
Hamilton County	874,000	602.9	515.2	17.0	Norfolk City	286,500	113.1	101.4	11.5
Lorain County	270,500	135.7	129.5	4.7	Virginia Beach City	365,300	200.6	179.9	11.5

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending September 1990 and Prior Periods—Continued

(Million dollars)

Area	Area popula- tion, 1988 ¹	Collections, 12 months ending September			Area	Area popula- tion, 1988 ¹	Collections, 12 months ending September		
		1990	1989	Percent change			1990	1989	Percent change
WASHINGTON					WISCONSIN				
King County	1,438,900	992.2	893.8	11.0	Dane County	352,800	297.1	306.9	-3.2
Pierce County	559,100	259.9	243.3	6.9	Milwaukee County	930,100	848.6	785.8	8.0
Snohomish County	422,700	220.4	191.7	15.0	Waukesha County	302,200	305.5	285.3	7.1
Spokane County	356,400	152.6	140.6	8.5					

Note: For areas shown amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

NA Not available.

¹Population data are from the 1988 Current Population Report.

²Reflects change in collection cycle.

Table 5. Collections of Selected State Taxes: September 1990 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	3rd quarter 1990 (thousand dollars)	12-month periods			3rd quarter 1990 (thousand dollars)	12-month periods		
		Year ending September 1990 (thousand dollars)	Percent change from—			Year ending September 1990 (thousand dollars)	Percent change from—	
			Year ending June 1990	Year ending September 1989			Year ending June 1990	Year ending September 1989
United States, Total ²	70,662,295	300,861,507	.9	3.8	24,938,688	100,468,366	1.2	5.7
Alabama	960,851	3,815,139	1.9	4.3	265,964	1,037,821	1.7	5.7
Alaska	221,634	1,167,183	-13.2	-24.9	(X)	(X)	(X)	(X)
Arizona	932,387	4,298,048	-1.6	3.0	486,568	1,947,709	1.6	4.7
Arkansas	588,233	2,256,094	.3	4.2	230,981	856,792	1.1	8.2
California	10,371,528	44,107,590	1.7	4.3	3,218,033	13,862,230	2.1	4.3
Colorado	786,711	3,068,377	1.8	6.8	217,976	841,243	2.1	10.5
Connecticut	1,075,670	5,185,865	-.2	4.2	642,524	2,506,356	2.6	18.5
Delaware	273,345	1,142,444	1.2	-.4	(X)	(X)	(X)	(X)
Florida	2,915,799	13,310,192	-	5.2	1,877,255	8,166,418	-.3	4.8
Georgia	1,777,529	7,148,398	1.1	8.7	682,602	2,681,603	1.6	22.1
Hawaii	655,281	2,433,034	4.2	7.4	314,328	1,218,371	3.5	15.3
Idaho	266,323	1,157,481	1.6	12.1	107,814	392,427	2.4	10.5
Illinois	2,910,598	12,613,510	-.1	6.4	968,475	3,846,801	.3	2.1
Indiana	1,460,657	6,118,344	.2	1.7	679,224	2,552,015	-	-2.5
Iowa	795,970	3,342,727	1.1	4.4	251,262	956,460	1.4	4.4
Kansas	629,884	2,713,724	1.4	7.9	228,284	884,893	1.4	8.8
Kentucky	1,052,963	4,335,384	1.8	5.6	318,424	1,167,042	3.5	10.6
Louisiana	1,055,850	4,296,190	.8	2.0	351,393	1,402,637	-1.7	-3.7
Maine	396,142	1,551,409	-.1	-3.3	143,259	505,484	-.7	-2.4
Maryland	1,276,461	6,517,337	1.3	3.9	259,767	1,575,893	.3	3.3
Massachusetts	2,170,512	9,237,451	1.1	.7	439,980	1,912,399	-2.3	-7.1
Michigan	2,954,736	11,197,212	-.4	-2.2	804,197	3,186,513	-1.4	4.0
Minnesota	1,629,873	6,877,443	1.4	8.0	443,556	1,896,222	1.4	5.9
Mississippi	611,942	2,389,539	1.3	4.1	289,721	1,103,410	1.4	5.4
Missouri	1,249,598	5,053,752	2.3	6.9	489,244	1,911,699	.7	7.1
Montana	179,134	886,402	3.5	³ 21.0	(X)	(X)	(X)	(X)
Nebraska	407,140	1,563,372	3.2	6.5	144,696	522,556	2.9	5.0
Nevada	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Hampshire	110,111	589,966	-1.5	-4.6	(X)	(X)	(X)	(X)
New Jersey	2,913,471	10,804,580	3.8	2.2	1,090,607	3,557,549	8.1	12.3
New Mexico	503,899	2,011,646	1.4	5.9	233,190	859,478	3.3	7.9
New York ⁴	6,323,083	27,864,040	-.4	-1.4	1,557,032	6,085,951	1.1	4.1
North Carolina	1,752,637	7,959,865	-.8	6.5	388,794	1,719,661	-2.8	-.3
North Dakota	143,246	679,530	-3.9	.8	51,386	248,694	-6.0	.9
Ohio	2,416,579	11,459,396	.2	4.1	913,792	3,585,555	-.1	3.4
Oklahoma	931,700	3,512,305	3.1	6.6	244,294	878,873	4.1	11.5
Oregon	685,268	2,873,902	3.2	8.1	(X)	(X)	(X)	(X)
Pennsylvania	2,872,011	13,210,911	.5	3.6	1,080,336	4,233,607	.2	2.9
Rhode Island	271,360	1,247,029	1.3	5.6	109,299	402,077	1.8	.7
South Carolina	1,042,214	4,011,375	2.4	7.3	382,545	1,449,931	2.7	6.6
South Dakota	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Tennessee	1,081,503	4,267,537	.7	4.2	616,731	2,363,540	.8	4.5
Texas	3,547,042	14,750,920	1.7	5.3	1,968,842	7,623,563	2.1	9.0
Utah	355,931	1,730,992	-.9	10.1	132,874	676,789	-.9	.5
Vermont	158,551	674,152	.8	5.9	29,853	133,721	-1.7	-.2
Virginia	1,558,490	6,574,685	-.3	-.9	337,617	1,353,046	-	3.6
Washington	2,000,994	7,540,083	2.1	12.6	1,161,792	4,489,603	.4	10.0
West Virginia	565,695	2,265,208	3.8	13.7	188,328	757,141	5.0	20.8
Wisconsin	1,263,016	6,646,532	1.4	3.0	355,055	2,005,447	1.1	5.3
Wyoming	183,083	579,387	-2.3	-.4	45,794	165,902	3.8	9.9
Exhibit: Dist. Of Columbia ..	792,143	2,325,376	.3	4.9	118,281	480,462	.5	6.5

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: September 1990 and Prior Periods—Con.

State	Motor fuel sales				Tobacco product sales			
	3rd quarter 1990 (thousand dollars)	12-month periods			3rd quarter 1990 (thousand dollars)	12-month periods		
		Year ending September 1990 (thousand dollars)	Percent change from —			Year ending September 1990 (thousand dollars)	Percent change from —	
			Year ending June 1990	Year ending September 1989			Year ending June 1990	Year ending September 1989
United States, Total ²	5,074,540	19,590,768	1.4	7.0	1,480,979	5,617,352	1.9	9.1
Alabama	75,596	294,293	.5	2.5	17,470	68,983	.7	— .7
Alaska	8,887	37,687	—9.2	—3.4	4,515	15,402	14.3	65.5
Arizona	54,061	310,717	—8.4	—8.1	10,919	45,989	—2.0	—6.9
Arkansas	54,865	214,284	— .9	—1.5	15,648	61,696	.3	—1.5
California.....	398,678	1,397,837	2.8	5.1	192,254	771,266	—1.3	39.5
Colorado.....	87,278	331,561	3.0	11.2	15,995	59,710	— .2	—3.7
Connecticut	92,892	322,330	2.4	1.4	29,449	118,993	— .4	15.7
Delaware.....	14,149	64,486	1.4	4.3	3,675	12,780	9.6	5.6
Florida	163,932	747,014	—3.7	1.4	97,518	345,902	5.5	3.9
Georgia	113,822	440,302	.1	3.3	14,875	86,943	— .4	—1.5
Hawaii	13,763	53,515	.6	3.1	7,034	24,420	3.9	.2
Idaho	29,560	108,740	1.0	3.8	4,469	16,617	14.1	16.1
Illinois	268,127	984,899	7.5	33.4	79,119	325,080	1.2	28.7
Indiana	156,926	583,535	3.2	.8	28,518	112,197	— .4	— .4
Iowa	88,310	335,753	.2	4.8	21,810	85,196	-	.9
Kansas.....	57,491	228,868	2.0	28.0	13,813	55,043	—1.7	—3.0
Kentucky	88,739	354,482	—1.6	—1.7	3,632	14,079	1.3	— .5
Louisiana.....	121,936	420,327	7.0	14.9	19,730	71,989	4.8	2.4
Maine.....	35,446	135,093	—1.9	3.4	11,148	43,819	1.9	10.4
Maryland.....	115,689	448,670	— .2	—6.1	12,010	61,016	2.1	—1.3
Massachusetts.....	78,982	301,352	— .2	—1.5	37,586	149,122	—1.1	—4.9
Michigan.....	199,109	743,339	1.8	6.9	66,648	259,827	—1.4	—10.3
Minnesota.....	121,825	465,679	.9	3.7	34,545	156,182	2.2	.3
Mississippi	102,369	307,613	1.2	4.1	13,055	51,420	1.0	—3.0
Missouri	94,850	362,514	2.1	2.5	20,227	77,943	— .5	—2.6
Montana	35,169	113,570	1.4	5.7	3,167	12,632	1.4	5.7
Nebraska.....	59,535	216,326	3.4	20.6	9,707	38,516	.6	—2.6
Nevada	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Hampshire	11,080	77,972	—3.9	—10.3	7,433	38,286	— .1	16.0
New Jersey	104,354	403,146	—2.6	—8.8	70,725	220,634	8.9	5.7
New Mexico.....	43,849	166,543	1.3	13.8	4,691	17,970	1.7	.8
New York	135,839	521,555	— .1	— .5	165,351	577,958	3.4	26.4
North Carolina.....	221,104	832,907	5.0	32.0	3,672	15,359	.3	—2.3
North Dakota	22,267	74,577	2.5	7.2	3,032	15,184	—6.5	— .5
Ohio	251,970	997,212	2.7	20.7	57,172	215,162	—1.9	—4.2
Oklahoma	84,231	317,776	.8	.6	17,776	72,264	— .9	—6.9
Oregon	70,065	243,981	3.4	14.8	22,036	82,071	5.5	15.6
Pennsylvania	189,455	748,717	.5	9.1	55,589	216,824	-	—1.4
Rhode Island	17,868	77,154	5.7	(NA)	10,050	39,127	1.7	11.4
South Carolina.....	92,191	360,611	2.0	9.9	7,487	30,360	3.4	3.2
South Dakota.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Tennessee.....	166,815	637,476	1.2	13.9	20,111	79,872	1.0	.3
Texas	394,837	1,514,626	.6	1.0	144,791	452,206	10.2	9.0
Utah	32,897	154,715	.4	9.1	5,459	22,239	.3	4.8
Vermont	12,629	53,422	— .6	16.6	3,322	12,468	3.6	9.9
Virginia	135,363	626,541	.7	1.6	3,767	15,876	—2.3	—3.9
Washington	152,632	511,624	5.8	11.9	35,577	139,618	.7	6.2
West Virginia	54,438	207,846	— .4	11.2	8,057	32,178	— .1	—1.6
Wisconsin	101,568	535,953	1.3	3.1	37,768	144,815	2.9	1.0
Wyoming	6,102	34,705	—3.9	—5.3	1,377	5,478	-	22.5
Exhibit: Dist. Of Columbia ..	7,490	30,038	.8	6.3	2,739	9,298	— .3	—6.6

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: September 1990 and Prior Periods—Con.

State	Alcoholic beverage sales				Individual income			
	3rd quarter 1990 (thousand dollars)	12-month periods			3rd quarter 1990 (thousand dollars)	12-month periods		
		Year ending September 1990 (thousand dollars)	Percent change from —			Year ending September 1990 (thousand dollars)	Percent change from —	
			Year ending June 1990	Year ending September 1989			Year ending June 1990	Year ending September 1989
United States, Total ²	822,383	3,243,733	1.8	3.5	22,239,487	96,176,007	1.1	4.3
Alabama	27,281	107,061	.7	.9	292,756	1,121,458	2.1	5.5
Alaska	3,478	12,102	.6	.7	(X)	(X)	(X)	(X)
Arizona	8,883	39,864	—1.1	—1	223,488	1,039,328	—2.3	5.7
Arkansas	5,198	23,694	—3.7	5.4	182,852	747,478	1.1	6.5
California	35,204	131,671	2.6	2.5	3,874,149	17,177,069	2.1	6.3
Colorado	3,730	19,095	—8.4	—8.6	353,166	1,370,325	1.3	4.6
Connecticut	14,532	49,222	5.6	28.3	8,622	595,982	—3.3	22.5
Delaware	1,626	5,274	7.0	7.6	116,656	464,441	1.8	5.8
Florida	124,708	481,312	4.0	5.2	(X)	(X)	(X)	(X)
Georgia	31,307	117,088	—1	.8	736,659	2,898,980	1.1	4.1
Hawaii	10,574	40,979	1.6	4.7	215,990	737,448	6.1	—4.5
Idaho	3,367	12,530	.4	(NA)	85,644	412,299	2.3	14.4
Illinois	17,172	63,565	.1	—2.9	814,131	4,191,442	—2.3	13.5
Indiana	9,099	34,671	—5	—1.6	469,433	2,086,794	—2	3.4
Iowa	3,721	12,649	.4	1.3	307,362	1,296,152	1.9	6.9
Kansas	12,961	50,558	1.6	4.7	194,536	860,965	.5	2.1
Kentucky	13,838	50,637	.8	2.5	380,850	1,300,353	7.4	12.9
Louisiana	11,241	42,802	-	⁵ -19.9	188,601	754,337	2.0	9.9
Maine	10,326	34,368	—2	—7.9	145,193	594,806	2.5	2.4
Maryland	4,847	26,485	.1	—2.5	513,712	2,880,107	.5	7.7
Massachusetts	18,437	70,620	—1.2	—5.7	1,189,767	4,919,849	3.8	12.2
Michigan	32,375	121,538	.7	—4.9	1,109,510	3,817,516	—6	—2.6
Minnesota	12,506	55,773	—1	1.2	712,403	2,933,212	2.0	15.8
Mississippi	9,168	33,717	1.8	3.5	123,881	444,073	3.2	7.6
Missouri	6,407	23,956	1.0	1.1	447,791	1,865,672	4.2	9.6
Montana	1,350	13,271	.2	13.5	56,160	283,399	1.3	4.7
Nebraska	4,383	16,134	.1	-	126,460	517,402	4.4	7.8
Nevada	(NA)	(NA)	(NA)	(NA)	(X)	(X)	(X)	(X)
New Hampshire	2,890	12,138	5.3	7.1	6,812	41,642	.6	14.1
New Jersey	13,107	54,305	1.7	2.8	752,059	3,042,169	3.1	1.7
New Mexico	4,560	17,097	.2	—6	78,455	362,584	.4	4.7
New York	65,915	209,583	7.1	26.5	3,179,131	14,521,952	—9	—6.0
North Carolina	41,205	153,491	1.5	3.8	828,799	3,389,763	-	8.6
North Dakota	1,509	5,469	—1	—8	23,565	111,026	—1	2.9
Ohio	18,157	66,980	.7	2.0	988,961	4,127,878	.1	4.4
Oklahoma	15,164	55,458	2.1	1.3	267,460	1,040,790	4.0	9.1
Oregon	3,056	10,804	—1	.6	415,932	1,865,193	2.1	4.0
Pennsylvania	31,631	140,453	.3	1.0	723,132	3,233,263	.4	4.0
Rhode Island	2,402	9,946	—8.2	13.6	100,749	427,394	.5	—1.6
South Carolina	20,928	115,656	2.5	7.6	401,041	1,417,102	3.2	12.2
South Dakota	(NA)	(NA)	(NA)	(NA)	(X)	(X)	(X)	(X)
Tennessee	15,680	62,562	.8	1.0	4,084	104,628	1.6	10.3
Texas	92,348	339,995	3.1	6.0	(X)	(X)	(X)	(X)
Utah	2,724	14,901	—4.1	(NA)	127,074	621,709	—2	(NA)
Vermont	3,599	14,062	—1.1	—2.6	60,192	256,749	2.3	15.1
Virginia	12,868	84,051	.5	—11.8	743,168	3,087,454	.4	—5
Washington	20,576	114,470	1.0	9.3	(X)	(X)	(X)	(X)
West Virginia	2,112	8,556	—2	2.0	142,084	535,779	3.7	7.1
Wisconsin	8,703	39,716	—2	1.7	527,001	2,677,860	2.0	2.8
Wyoming	330	1,165	3.6	2.1	(X)	(X)	(X)	(X)
Exhibit: Dist. Of Columbia ..	1,547	5,944	—5.8	—1.3	146,446	629,697	.4	5.4

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: September 1990 and Prior Periods—Con.

State	Corporation net income				Motor vehicle and operators' license			
	3rd quarter 1990 (thousand dollars)	12-month periods			3rd quarter 1990 (thousand dollars)	12-month periods		
		Year ending September 1990 (thousand dollars)	Percent change from —			Year ending September 1990 (thousand dollars)	Percent change from —	
			Year ending June 1990	Year ending September 1989			Year ending June 1990	Year ending September 1989
United States, Total ²	4,650,854	21,436,287	— .8	— 10.7	2,455,260	10,772,371	1.0	6.4
Alabama	35,972	179,853	— 7.1	— 16.7	25,404	130,867	2.4	1.3
Alaska	73,147	203,498	10.1	— 57.7	292	14,291	⁵ — 17.4	⁵ — 27.6
Arizona	41,664	174,639	— 2.9	— 15.0	28,117	205,162	— 9.6	— 5.8
Arkansas	39,824	126,550	— .1	— .5	16,586	68,436	— 10.6	— 7.8
California	1,194,375	4,826,849	— 2.1	— 6.4	280,273	1,164,777	.6	— .9
Colorado	39,605	127,817	9.2	— 11.0	24,149	108,623	1.8	38.6
Connecticut	89,607	612,845	— 9.8	(NA)	33,005	157,730	— 1.7	1.7
Delaware	28,165	117,287	— .4	(NA)	5,645	23,809	— 2.5	— 7.0
Florida	80,231	685,908	— 1.8	— 4.9	135,763	581,596	6.7	16.3
Georgia	107,087	481,546	— .6	— 8.5	11,143	96,901	— 1.6	.4
Hawaii	33,794	102,087	7.7	6.7	5,081	20,388	1.9	5.1
Idaho	12,368	70,398	— 3.2	.5	14,597	72,063	1.3	76.6
Illinois	176,967	961,734	2.4	— 7.9	194,800	648,066	— .4	— 4.2
Indiana	27,442	326,879	— 4.1	24.5	32,144	188,334	4.3	8.7
Iowa	31,512	189,529	— 5.0	— 11.4	55,766	223,527	.7	6.7
Kansas	38,745	214,622	2.0	6.7	24,661	109,195	5.7	26.0
Kentucky	68,711	288,673	3.3	— 5.0	30,779	149,603	— .5	— 2.0
Louisiana	86,411	353,520	6.2	.5	20,660	85,629	4.6	.5
Maine	14,315	53,674	⁵ — 6.9	⁵ — 44.8	10,743	54,155	— 1.3	— 10.7
Maryland	69,272	288,658	3.8	— 12.1	30,207	154,927	— .2	— .6
Massachusetts	173,411	838,275	— 4.5	(NA)	57,746	(NA)	(NA)	(NA)
Michigan	446,196	1,795,166	.2	— 11.9	102,451	502,013	— .3	— .4
Minnesota	123,772	484,654	.6	— 1.1	77,341	345,395	1.9	12.1
Mississippi	27,009	118,007	— 1.6	— 19.0	15,454	90,795	.8	7.1
Missouri	54,425	225,860	2.0	— 6.4	48,967	209,993	— 1.4	.4
Montana	14,412	85,186	6.1	47.7	7,573	39,074	.7	12.8
Nebraska	19,806	74,393	3.4	— 7.5	11,891	59,247	— .2	5.7
Nevada	(X)	(X)	(X)	(X)	(NA)	(NA)	(NA)	(NA)
New Hampshire	22,194	119,161	— 5.9	— 23.2	9,538	58,775	1.2	9.0
New Jersey	236,855	1,106,270	— 1.5	— 16.2	95,457	367,500	3.6	2.2
New Mexico	9,710	55,558	— 12.6	— 30.2	23,960	105,530	1.1	3.2
New York	458,893	1,850,478	4.0	2.5	152,000	589,581	— .9	8.7
North Carolina	123,297	577,845	— 2.6	— 23.8	48,924	436,850	(NA)	(NA)
North Dakota	3,687	37,482	— 13.6	— 8.8	6,617	40,024	5.4	6.4
Ohio	14,548	647,333	.6	— 10.4	95,427	408,917	1.0	5.4
Oklahoma	25,744	100,707	5.0	— 6.6	76,940	270,379	10.5	14.2
Oregon	40,302	144,368	— 2.3	— 9.0	61,694	255,336	10.4	34.2
Pennsylvania	213,193	1,117,734	— .7	— 4.9	114,416	471,689	— .6	— 1.2
Rhode Island	5,486	78,329	— .2	9.9	10,085	40,338	9.3	12.0
South Carolina	35,561	178,372	— 2.8	— 14.4	15,245	88,621	.9	7.0
South Dakota	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Tennessee	65,268	311,673	— 6.1	— 19.0	30,064	167,776	.5	1.9
Texas	(X)	(X)	(X)	(X)	201,818	770,275	1.6	2.4
Utah	14,676	89,077	— 7.7	— 8.8	11,141	32,788	— 1.1	— 14.0
Vermont	7,975	26,603	— 1.9	— 27.6	9,690	40,320	2.1	32.8
Virginia	65,624	290,056	— 5.3	— 15.6	60,937	259,890	— 1.6	— 6.6
Washington	(X)	(X)	(X)	(X)	45,739	192,038	.6	4.7
West Virginia	45,875	229,409	3.5	16.3	23,572	79,458	6.3	16.4
Wisconsin	106,721	437,023	.1	— 3.6	35,102	178,252	—	5.7
Wyoming	(X)	(X)	(X)	(X)	5,131	39,824	⁵ — 6.3	⁵ — 4.2
Exhibit: Dist. Of Columbia ..	19,817	119,431	— 9.3	— 23.6	3,809	16,026	— 1.4	— .1

— Represents zero. NA Not available. X Not applicable.

¹Includes amounts not separately detailed. ²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3. ³Reflects increase in property tax collections due to recent legislative and accounting changes. ⁴Includes taxes collected for the five dependent transportation districts. ⁵Reflects change in collection cycle.

Appendix A.

Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

ALASKA

Tobacco product sales tax. Tax rate increased from 16 to 29 cents per pack effective September 10, 1989.

Corporation net income tax. Resolution of disputed tax liabilities from prior years resulted in large collections during fourth quarter of 1988.

ARIZONA

Individual income tax. Tax rate reductions effective beginning with the 1990 tax year.

Corporation net income tax. Basis of tax changed from a graduated tax rate to a flat rate effective for tax years beginning with the 1990 tax year.

ARKANSAS

Alcoholic beverage sales tax. Additional tax imposed on the sale of alcoholic beverages for on-premise consumption effective July 1, 1989.

CALIFORNIA

General sales and gross receipts tax. Tax rate increased from 4.75 to 5 percent effective December 1, 1989.

Motor fuel sales tax. Tax rate increased from 9 to 14 cents per gallon effective August 1, 1990.

Tobacco product sales tax. Tax rate increased from 10 to 35 cents per pack effective January 1, 1989.

Motor vehicle and operators' license tax. Various truck weight fees increased effective August 1, 1990.

COLORADO

Motor fuels sales tax. Tax rate increased from 18 to 20 cents per gallon effective August 1, 1989.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1990.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective August 1, 1989. In addition, truck registration fees increased effective January 1, 1990.

CONNECTICUT

General sales and gross receipts tax. Tax rate increased from 7.5 to 8 percent effective July 1, 1989.

Motor fuel sales tax. Tax rate increased from 20 to 22 cents per gallon effective July 1, 1990.

Tobacco product sales tax. Tax rate increased from 26 to 40 cents per pack effective April 1, 1989.

Alcoholic beverage sales tax. Tax rates increased effective April 1, 1989.

Individual income tax. Tax rates increased for taxable years beginning after 1988.

Corporation net income tax. A surtax imposed for tax years beginning after 1988.

Note: A tax amnesty program was in effect for general sales and gross receipts, individual income, and corporation net income taxes from September 1, 1990, through November 30, 1990.

DELAWARE

Tobacco product sales tax. Tax rate increased from 14 to 19 cents per pack effective August 1, 1990.

Alcoholic beverage sales tax. Tax rates increased effective June 29, 1990.

Motor vehicle and operators' license tax. Motor vehicles may be registered for 2 years effective July 20, 1990.

FLORIDA

Tobacco products sales tax. Tax rate increased from 24 to 33.9 cents per pack effective July 1, 1990.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1990.

Motor vehicle and operators' license tax. Additional fee imposed on the initial application for a motor vehicle registration effective October 1, 1989. Other fee increases became effective June 1, 1990, and again on July 1, 1990.

GEORGIA

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective April 1, 1989.

HAWAII

Individual income tax. Tax rates reduced for tax years beginning after 1988.

IDAHO

Motor vehicle and operators' license tax. Additional motor vehicle registration fee increased effective July 1, 1990.

ILLINOIS

General sales and gross receipts tax. Tax rate increased from 5 to 6.25 percent effective January 1, 1990. Also effective January 1, 1990, a 1 percent tax is imposed on sales of drugs and on food for off-premise consumption.

Motor fuel sales tax. Tax rate increased from 13 to 16 cents per gallon effective August 1, 1989, and from 16 to 19 cents per gallon effective January 1, 1990.

Tobacco product sales tax. Tax rate increased from 20 to 30 cents per pack effective July 2, 1989.

Individual income tax. Tax rates for individuals, estates, and trusts increased effective July 1, 1989.

IOWA

Tobacco product sales tax. Tax rate decreased from 34 to 31 cents per pack effective July 1, 1989.

KANSAS

General sales and gross receipts tax. Tax rate increased from 4 to 4.25 percent effective July 1, 1989.

Motor fuel sales tax. Tax rate increased from 11 to 15 cents per gallon effective July 1, 1989.

Individual income tax. Tax rates reduced for tax years beginning after 1988.

KENTUCKY

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective July 1, 1990.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1990, was 15 cents per gallon.

Corporation net income tax. Tax rates increased for the tax years ending after 1989.

LOUISIANA

Motor fuel sales tax. Tax rate increased from 16 to 20 cents per gallon effective January 1, 1990.

Tobacco product sales tax. Tax rate increased from 16 to 20 cents per pack effective August 1, 1990.

Alcoholic beverage sales tax. Additional taxes imposed effective September 7, 1990.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MAINE

Motor fuel sales tax. Tax rate increased from 16 to 17 cents per gallon effective April 1, 1989.

Tobacco product sales tax. Tax rate increased from 28 to 31 cents per pack effective October 1, 1989.

Alcoholic beverage sales tax. Tax rates increased effective December 1, 1989.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1990, was 17 cents per gallon.

Individual income tax. Tax rates increased for tax years beginning in 1989, and increased again for tax years beginning in 1990.

MICHIGAN

Individual income tax. Tax credit enacted for prescription drug expenses, effective for tax years beginning after 1988.

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

MINNESOTA

Corporation net income tax. Tax rates increased for tax years beginning after 1989.

Motor vehicle and operators' license tax. Motor carrier fees increased effective July 1, 1990.

MISSOURI

General sales and gross receipts tax. Tax rate increased from 4.225 to 4.425 percent effective October 1, 1989.

Individual income tax. Withholding tables revised for income earned after 1988 to reflect increases in standard deduction amounts.

MONTANA

Tobacco product sales tax. Tax rate increased from 16 to 18 cents per pack effective October 1, 1989.

Individual income tax. New withholding tables were issued for income earned after January 1, 1989. In addition, a 5 percent surtax is imposed for tax years beginning after 1989.

Corporation net income tax. A 5 percent surtax is imposed for tax years beginning after 1989.

Motor vehicle and operators' license tax. Additional motor vehicle registration fee increased effective October 1, 1989.

NEBRASKA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective July 10, 1990.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1990, was 21.9 cents per gallon.

Individual income tax. Tax rates reduced for tax years beginning after 1988, and increased for tax years beginning after 1989.

Corporation net income tax. Tax rates increased for tax years beginning after 1989.

NEVADA

Tobacco product sales tax. Tax rate increased from 20 to 35 cents per pack effective July 1, 1989.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective January 1, 1990.

NEW HAMPSHIRE

Motor fuel sales tax. Tax rate increased from 14 to 16 cents per gallon effective April 1, 1990.

Tobacco product sales tax. Tax rate increased from 17 to 21 cents per pack effective July 1, 1989, and from 21 to 25 cents per pack effective February 20, 1990.

Alcoholic beverage sales tax. Tax rates increased effective April 1, 1990.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective July 1, 1989. Additional fee increases became effective June 9, 1990.

NEW JERSEY

General sales and gross receipts tax. Tax rate increased from 6 to 7 percent effective July 1, 1990.

Tobacco product sales tax. Tax rate increased from 27 to 40 cents per pack effective July 1, 1990.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1990.

Corporation net income tax. Surtax rate increased for tax years beginning on or after July 31, 1990.

Motor vehicle and operators' license tax. Additional vehicle registration fees imposed effective July 1, 1990.

NEW MEXICO

General sales and gross receipts tax. Tax rate increased from 4.75 to 5 percent effective July 1, 1990.

Motor fuel sales tax. Tax rate increased from 14.2 to 16.2 cents per gallon effective July 1, 1989.

NEW YORK

Tobacco product sales tax. Tax rate increased from 21 to 33 cents per pack effective May 1, 1989, and from 33 to 39 cents per pack effective June 1, 1990.

Alcoholic beverage sales tax. Tax rates increased effective June 1, 1990.

Corporation net income tax. Surtax imposed for tax years beginning on or after July 1, 1990.

NORTH CAROLINA

Motor fuel sales tax. Tax rate increased from 15.7 to 20.9 cents per gallon effective August 1, 1989, and from 20.9 to 21.7 cents per gallon effective January 1, 1990, and decreased from 21.7 to 21.5 cents per gallon effective July 1, 1990.

Motor vehicle and operators' license tax. Additional motor vehicle titling fees imposed effective October 1, 1989.

Note: A general tax amnesty program was in effect from September 1, 1989, through December 1, 1989.

NORTH DAKOTA

General sales and gross receipts tax. Tax rate increased from 5.5 to 6 percent effective May 1, 1989, and reduced from 6 to 5 percent effective December 6, 1989.

Tobacco product sales tax. Tax rate increased from 27 to 30 cents per pack effective July 1, 1989.

Individual income tax. Tax rates increased for tax years beginning after 1988.

OHIO

Motor fuel sales tax. Tax rate increased from 14.8 to 18 cents per gallon effective July 15, 1989, and from 18 to 20 cents per gallon effective July 1, 1990.

OKLAHOMA

General sales and gross receipts tax. Tax rate increased from 4 to 4.5 percent effective May 1, 1990.

Motor fuel sales tax. Tax rate increased from 16 to 17 cents per gallon effective July 1, 1989.

Individual income tax. Tax rates increased for taxable years beginning after 1989, and a tax credit allowed for sales tax paid, effective beginning with calendar year 1990.

Corporation net income tax. Tax rates increased for taxable years beginning after 1989.

OREGON

Motor fuel sales tax. Tax rate increased from 16 to 18 cents per gallon effective January 1, 1990.

Tobacco product sales tax. Tax rate increased from 27 to 28 cents per pack effective November 1, 1989.

Individual income tax. State's fiscal year 1988-89 revenue surplus will be refunded in the form of a 9.8 percent credit of 1989 tax liability.

Corporation net income tax. State's fiscal year 1988-89 revenue surplus will be refunded in the form of a 19.7 percent credit of 1989 tax liability.

Motor vehicle and operators' license tax. Automobile registration is required every two years.

RHODE ISLAND

General sales and gross receipts tax. Tax rate increased from 6 to 7 percent effective July 1, 1990.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1990, was 20 cents per gallon.

Tobacco product sales tax. Tax rate increased from 27 to 37 cents per pack effective June 29, 1989.

Alcoholic beverage sales tax. Tax rates increased effective June 29, 1989.

Motor vehicle and operators' license tax. Tax for automobiles changed from a basis on vehicle weight to a flat fee effective March 16, 1990.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1990, was 18 cents per gallon.

Motor vehicle and operators' license tax. Staggered motor vehicle registration became effective January 1, 1990.

TENNESSEE

Motor fuel sales tax. Tax rate increased from 17 to 20 cents per gallon effective April 11, 1989.

Alcoholic beverage sales tax. Some tax rates reduced effective March 1, 1990.

TEXAS

General sales and gross receipts tax. Tax rate increased from 6 to 6.25 percent effective July 1, 1990.

Tobacco product sales tax. Tax rate increased from 26 to 41 cents per pack effective July 1, 1990.

UTAH

General sales and gross receipts tax. Tax rate decreased from 5.094 to 5 percent effective January 1, 1990.

VERMONT

Motor fuel sales tax. Tax rate increased from 14 to 16 cents per gallon effective June 1, 1989.

Individual income tax. Tax rate increased from 23 to 25 percent of Federal tax liability for tax years beginning after 1988, and from 25 to 28 percent of Federal tax liability for tax years beginning after 1989.

VIRGINIA

Motor vehicle and operators' license tax. Additional motor vehicle registration fee increased effective July 1, 1990.

Note: A general tax amnesty program was in effect from January 15, 1990, through March 31, 1990.

WASHINGTON

Motor fuel sales tax. Tax rate increased from 18 to 22 cents per gallon effective April 1, 1990.

Tobacco product sales tax. Tax rate increased from 31 to 34 cents per pack effective June 1, 1989.

Alcoholic beverage sales tax. Additional taxes imposed effective June 1, 1989, for beer, and effective July 1, 1989, for wine and distilled spirits.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective September 1, 1990.

WEST VIRGINIA

General sales and gross receipts tax. Sales of food subject to tax effective March 1, 1989.

Motor fuel sales tax. Tax rate increased from 10.5 to 15.5 cents per gallon effective April 1, 1989.

WISCONSIN

Motor fuel sales tax. Tax rate decreased from 20.9 to 20.8 cents per gallon effective April 1, 1989, and increased from 20.8 to 21.5 cents per gallon effective April 1, 1990.

WYOMING

Motor fuel sales tax. Tax rate increased from 8 to 9 cents per gallon effective July 1, 1989.

Tobacco product sales tax. Tax rate increased from 8 to 12 cents per pack effective July 1, 1989.

Motor vehicle and operators' license tax. Staggered motor vehicle registration became effective January 1, 1990.

DISTRICT OF COLUMBIA

Motor fuel sales tax. Tax rate increased from 15.5 to 18 cents per gallon effective July 1, 1989.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1989. Additionally, some tax rates were decreased and others increased effective July 1, 1990.

Corporation net income tax. Unincorporated business surtax increased for taxable years beginning after September 30, 1989.

Appendix B. Social Insurance Taxes and Contributions

Table B-1. Social Insurance Taxes and Contributions for Third Quarter 1990 and Prior Periods

(Million dollars)

Period	Total	Federal old age survivors insurance trust fund	Federal disability insurance trust fund	Federal hospital insurance trust fund	Civil service retirement and disability fund	Foreign services retirement and disability fund	State unemployment taxes deposited in the treasury	Federal unemployment taxes	Railroad unemployment and pension fund contributions ¹
QUARTER									
1990									
3rd quarter.	92,165	61,794	6,651	16,452	² 1,072	² 11	3,934	1,595	656
2nd quarter.	115,427	75,440	8,004	20,461	1,123	8	7,234	2,468	689
1st quarter.	94,388	65,234	6,927	17,395	1,082	7	2,094	976	673
1989									
4th quarter.	76,448	52,563	5,042	14,249	1,091	8	2,704	318	473
3rd quarter.	85,170	57,522	5,523	15,639	1,088	11	4,236	483	668
2nd quarter.	105,855	68,533	6,567	18,677	1,125	8	7,782	2,467	696
1st quarter.	93,604	64,992	6,231	17,649	1,075	7	2,266	633	751
1988									
4th quarter.	73,191	49,548	4,749	13,429	1,102	7	3,008	871	477
3rd quarter.	83,448	55,108	5,283	14,951	1,082	6	4,638	1,731	649
2nd quarter.	98,450	62,812	6,029	16,986	1,167	10	8,264	2,464	718
1st quarter.	81,191	56,266	5,397	15,022	1,040	8	2,364	1,037	57
1987									
4th quarter.	68,501	46,152	4,446	12,900	1,212	11	3,044	689	47
3rd quarter.	73,431	47,152	4,550	13,422	1,095	17	5,698	1,446	51
2nd quarter.	87,794	54,721	5,303	15,931	1,159	10	8,270	2,360	40
1st quarter.	73,878	49,471	4,908	14,569	1,078	9	2,236	1,564	43
1986									
4th quarter.	64,318	43,199	4,099	12,070	1,230	12	2,928	711	69
3rd quarter.	67,755	44,278	4,278	12,440	1,128	10	4,722	846	53
2nd quarter.	84,163	52,136	5,038	15,022	1,154	9	8,580	2,172	52
1st quarter.	70,763	47,870	4,602	13,300	1,111	11	2,389	1,423	57
12 MONTHS ENDING									
September 1990.	378,428	255,031	26,624	68,557	4,368	34	15,966	5,357	2,491
June 1990.	371,433	250,759	25,496	67,744	4,384	34	16,268	4,245	2,503
March 1990.	361,861	243,852	24,059	65,960	4,386	34	16,816	4,244	2,510
December 1989.	361,077	243,610	23,363	66,214	4,379	34	16,988	3,901	2,588
September 1989.	357,820	240,595	23,070	65,394	4,390	33	17,292	4,454	2,592
June 1989.	356,098	238,181	22,830	64,706	4,384	28	17,694	5,702	2,573
March 1989.	348,693	232,460	22,292	63,015	4,426	30	18,176	5,699	2,595
December 1988.	336,280	223,734	21,458	60,388	4,391	31	18,274	6,103	1,901
September 1988.	331,590	220,338	21,155	59,859	4,501	35	18,310	5,921	1,471
June 1988.	321,573	212,382	20,422	58,330	4,514	46	19,370	5,636	873
March 1988.	310,917	204,291	19,696	57,275	4,506	46	19,376	5,532	195
December 1987.	303,604	197,496	19,207	56,822	4,544	47	19,248	6,059	181
September 1987.	299,421	194,543	18,860	55,992	4,562	48	19,132	6,081	203
June 1987.	293,745	191,669	18,588	55,010	4,595	41	18,156	5,481	205
March 1987.	290,114	189,084	18,323	54,101	4,590	40	18,466	5,293	217
December 1986.	286,999	187,483	18,017	52,832	4,623	42	18,619	5,152	231
September 1986.	282,031	184,137	17,821	51,334	4,602	40	18,832	5,043	222
June 1986.	281,023	184,032	17,840	50,498	4,655	42	19,284	4,444	228
March 1986.	273,206	178,763	17,226	47,605	4,666	40	19,965	4,710	231

¹Effective with 2nd quarter 1988, amounts include pension fund contributions.

²Allocation between retirement funds is estimated.